

Internal Revenue Service
memorandum

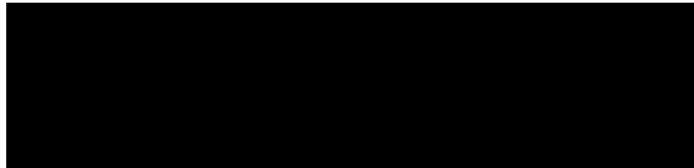
date: AUG 28 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1271-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] became an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Acts effective [REDACTED], the date on which operations commenced. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008872

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

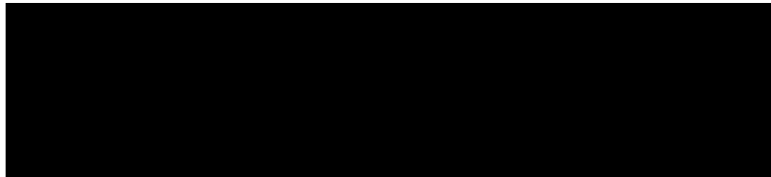
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

JUL 22 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

Employer Status Determination Rationale

[REDACTED]

According to information furnished by [REDACTED]
[REDACTED] operates on a
total of [REDACTED] miles of rail line from [REDACTED] to [REDACTED]
It interchanges with [REDACTED]
[REDACTED]. Operations commenced on [REDACTED] at which
time employees started their employment.

Authority for the acquisition and operation is set forth in ICC
Finance Docket No. [REDACTED], decided [REDACTED], and in an
Adoption Notice effective [REDACTED]. According to
[REDACTED], the [REDACTED] was purchased by the [REDACTED]
[REDACTED] from the [REDACTED]
on [REDACTED].

Based on the above information, it is determined that [REDACTED] became
an employer under the Railroad Retirement and Railroad
Unemployment Insurance Acts effective [REDACTED], the date
on which operations commenced and employees started their
employment.